PATENT

## REMARKS

Please charge Deposit Account No. 17 - 0026 of QUALCOMM, INC. in the amount of \$500.00 to pay the necessary fee due under 37 CFR § 1.17(b) for the filing of the Notice of Appeal. The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment, to said Deposit Account No. 17 - 0026.

Respectfully submitted,

Dated: January 11, 2006

Kam F. Tam, Reg. No. 35,756

(858) 651-5563

QUALCOMM Incorporated 5775 Morehouse Drive San Diego, California 92121 Telephone: (858) 658-5787

Facsimile:

(858) 658-2502

Attorney Docket No.: 010236

Customer No.: 23696